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Supreme Court Clerk's Office
R.J. Hughes Justice Complex, 25 W. Market St.
P.O. Box 970
Trenton, NJ 08625-0970

RE: 257-261 20th Avenue Realty, LLC v. Alessandro Roberto, et al.
Supreme Court Docket No. 088959
Appellate Docket No. A-3315-21
Lower Court Docket No. F-3349-21
Our File No. 60619-9

Dear Honorable Justices of the Supreme Court:

We represent Plaintiff/Petitioner 257-261 20th Avenue Realty, LLC ("Petitioner") in the above-captioned matter. On July 26, 2024, this Court requested submissions from the parties with respect to the impact, if any, of the recent revisions to the Tax Sale Law on this matter. Please consider this Petitioner's response.

The new law provides that it "shall have no effect on any foreclosure action in which a final judgment has been entered prior to the effective date of this act." In this matter, a final judgment of foreclosure was entered on February 2, 2022, which the trial court

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vacated by order dated June 13, 2022. (Pa49-54, Pa151-52). Following Defendant's redemption of the tax certificate, and in accordance with R. 4:64-6(b), the court entered a final order of dismissal on June 16, 2022. (Pa153-54). If this Court agrees with Petitioner that the trial judge erred in vacating the judgment, the Court can reinstate the final judgment *nunc pro tunc* and direct Petitioner to refund the redemption. If this Court agrees with Defendant that the trial judge was correct, the matter is also over. In either event, the existence of a final judgment that predates the effective date of the new law means that the new law does not bear on the outcome here.

The new law recognizes an owner's right to surplus equity in a tax foreclosure and provides a mechanism by which it may be recouped. However, the law does not affect the intermediate court's determination that private lienholders are "state actors" for constitutional purposes. Nor does the law affect the conclusion that the existence of equity in pre-amendment cases constitutes an "exceptional circumstance" justifying vacation of final judgments under R. 4:50-1(f).

Thank you for your time and attention to this matter.

Respectfully yours,



KEITH A. BONCHI



ELLIOTT J. ALMANZA

KAB:EJA:amc